June 30, 2006 Exhibit 99-b FCIC-Appendix III

Rounding Rules

ITEM Reported Acres	FORM APH Form Acreage Report Notice, Loss Pmt	GUIDELINES			
		Tobacco - Round to (0.01) All other Crops - Round to (0.10)			
		UNIT OF MEASURE			
		Bushels, Boxes, Cartons, Lugs, Hundredweight(cwt)	Tons	Barrels Po	Dollars, unds
APH Yields	APH Form Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(0.10)	(1.00)
Guarantee Per Acre Stage Guarantee	Acreage Report Notice, Loss Pmt	(0.10)	(0.01)	(0.10)	(1.00)
Total Guarantee Loss Guarantee	Acreage Report Notice, Loss Pmt	(1.00)	(0.10)	(0.10)	(1.00)
Total Producer Premiums & Losses	Acreage Report Notice, Loss Pmt	(1.00) for all cr	ops		
Insured Share	Acreage Report Notice, Loss Pmt	(0.001) for all c	rops		
Production to Count & Farm Unit Deficiency All Loss Forms		(0.10)	(0.10)	(0.10)	(1.00)
NOTE:					

NOTE:

Round to (1.00)	Round to whole numbers in a 2 position decimal field.
Round to (0.10)	Round to tenths in a 2 position decimal field.
Round to (0.01)	Round to hundredths in a 2 position decimal field.
Round to (0.001)	Round to thousandths in a 3 position decimal field.

NOTE:

Raisins are not covered by this table. See the Raisin Crop Handbook for rounding rules.

Bu. = bushel(s)
Ctns. = cartons Lbs. = pounds

T. = ton Cwt = hundred weight

Dol = Dollar Bbl = Barrel